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PRIVILEGED AND CONFIDENTIAL
JOINT DEFENSE PRIVILEGE

June 5, 1996

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Gentlemen:

I am faxing herewith a proposed agreement relating to the continuing joint defense of, and cooperation with respect to, smoking-related litigation as described in the agreement.

Please feel free to contact me with any comments concerning the proposed agreement.

Sincerely,

Marc E. Kasowitz

MEK/mg

cc: James V. Kearney, Esq. (w/encl.)

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